

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**HB 168 - SB 295**

March 29, 2015

**SUMMARY OF BILL:** Encourages local education agencies (LEAs) operating pre-kindergarten programs to incorporate music and art into their curriculum.

**ESTIMATED FISCAL IMPACT:**

**Increase Local Expenditures – Exceeds \$1,000/Permissive**

Assumptions:

- This bill does not require LEAs to incorporate music and art into pre-kindergarten curriculums.
- Based on research performed by FRC staff, if LEAs elect to purchase additional supplies or curriculum for music or art programs, the permissive and recurring increase in local expenditures is estimated to exceed \$1,000.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in dark ink, reading "Jeffrey L. Spalding".

Jeffrey L. Spalding, Executive Director

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